

Legislative Audit Division

Report Summary

Montana School for the Deaf and the Blind

Financial-Compliance Audit

For the Two Fiscal Years Ended June 30, 2004

Audit # 04-22a

This audit report is the result of our financial-compliance audit of the Montana School for the Deaf and the Blind (school) for the two fiscal years ended June 30, 2004. The previous report contained two recommendations to the school. The school implemented one recommendation and partially implemented one recommendation. This report contains three recommendations addressing accounting controls, program expenditures, and state compliance.

We issued an unqualified opinion on the financial schedules contained in the report. The reader may rely on the financial information presented in the financial schedules and the supporting data on the state's accounting system.

The listing below serves as a means of summarizing the recommendations contained in the report, the school's response thereto, and a reference to the supporting comments.

Recommendation #1 We recommend the school implement additional controls to help prevent accounting errors and to improve overall financial records. Page 4.

School Response: Concur. See page B-3

Recommendation #2 We recommend the school charge expenditures to the appropriate programs. Page 6.

School Response: Concur. See page B-3

Recommendation #3 We recommend the school develop written procedures to ensure funds other than the General Fund are being charged appropriately and timely in compliance with state law. Page 8.

School Response: Concur. See page B-3